

Editor's Forward – Volume 3, Issue 1 - 2020

The North American Accounting Society (NAAS) is comprised of collegial accounting academics and practitioners who typically gather for a 2.5 day conference each spring in Chicago. The NAAS group, along with ten other business-related societies and associations, are united under an umbrella organization known as the Midwest Business Administration Association (MBAA), originally founded in 1964. In the midst of the global pandemic this year, individuals were unable to meet in the “Windy City.” Next year, the conference will be held virtually from March 24-26, 2021. Submissions to the conference remain open through January 12; all submissions undergo a blind peer review process. Note that the review process related to the conference is separate and apart from the submission process for *The North American Accounting Studies*. The opportunities afforded for professional development are separate, but complementary processes. This year's conference theme "Navigating Big Changes, Big Challenges" promises to provide support and ideas as we move ahead. We hope you will join us.

On behalf of the NAAS Board and Officers and the Journal Editorial Board members, we present here the third volume of *The North American Accounting Studies*. The articles in this issue are the result of submitted manuscripts by authors, which then undergo double-blind peer review by a group of anonymous and dedicated colleagues who volunteer their expertise and service. Our reviewers are essential to the journal's aim to “provide a forum for the publication of quality accounting research,” through their efforts to provide constructive feedback, used to facilitate manuscript improvement. Thank you to each reviewer who helped; you responded in a year not soon to be forgotten, and helped make this issue possible. *The North American Accounting Studies* remains white-listed in Cabell's Directory of Business Publishing Opportunities. Please consider submitting your work to the journal.

For this current issue of *The North American Accounting Studies*, only now in its third year, we are proud to note that metrics from the open-source journal platform indicate our readership has increased. At this time, individuals from 70 institutions (educational as well as commercial organizations) across the globe downloaded articles from the first two issues. Also, the range of countries represented by downloaded articles rose from the 36 countries reported last year to 54 countries currently. We are standing strong, and interested individuals are finding our articles.

The issue begins with "Competency-Based Education in Business and Accounting" by Jill Halverson, of the University of Wisconsin-Oshkosh and University of Wisconsin-Parkside. The manuscript describes the state of competency-based education (CBE) programs, focusing on business programs, and accounting coursework. Lessons related to the design of a program within an AACSB-accredited university are provided, as well as highlights of the opportunities related to the usual CBE emphasis on authentic assessment.

Our second article “Auditing Accounts Receivable and Allowance for Doubtful Accounts at Cardinal Corporation” is a classroom-tested simulation that facilitates roleplaying, inclusive of documents, implementation instructions and hints, solutions, and rubrics for grading nine learning objectives. The case materials were developed and used within professional audit staff

training programs and are suitable for use in both undergraduate and graduate Auditing courses. This simulation/case was developed by Sarah Lureau of North Central College.

The final article is entitled "CPA Exam: Correlative Study of Preparation Activities and Exam Results" by Nancy L. Johnson of Saint Mary's University of Minnesota. This study investigated inspiration for becoming a CPA, work experience, education, study preparation, and earning 150 credit-hours in relation to exam results. While the scope of the study was the State of Minnesota, relevant implications and insights for accounting faculty and students extend well beyond that jurisdiction, as we seek to deal with the slowing of the CPA pipeline.

Thus, these articles bring me to closure in the last year of my three-year term as editor. It has been a blessing to see the long-held dream of the NAAS group to launch a journal manifest to reality. I am pleased to announce that Jack Armitage of University of Nebraska -Omaha will be the second editor for the journal. Jack has a wealth of experience with NAAS, including service as a past president of NAAS, and has been a dedicated attendee of our conference over the years. We appreciate his continued service to our community in his agreement to serve as editor.

Sincere appreciation is extended to many individuals; thanks to members of the Editorial Board for their ongoing support. In particular a special note of gratitude goes to Associate Editor Essam Elshafie of Northeastern Illinois University for his enduring efforts and work on this initiative. Without the initial promise of his support behind the scenes, I would have never tackled this challenge. His professionalism, positive "can do" attitude, expertise, and unwavering consistency over this three-year term, made for a joyful experience of the possibilities and synergies of teamwork. Also thank you to all the fine colleagues who have been a part of the NAAS group. Your friendly smiles, your good ideas, and willingness to share have made for delightful camaraderie over the years. Finally, thanks to you the reader. Please enjoy this issue.

- Carol M. Jessup, Editor-in-Chief
University of Illinois Springfield